

scarcely visible in this society. We remember his work for the homeless: I still carry with me an indelible image of Stew, spending a cold winter night outdoors to focus the public eye on what many had not wanted to see before. That was not a public relations play—it was a call to America's conscience. And I am very proud that Congress responded with passage of the Stewart McKinney Homelessness Assistance Act. Today, the fight he started continues.

Stewart McKinney also authored and passed legislation to create the Connecticut Coastal Wildlife Refuge, which has been renamed in his honor. This important legislation protected some of our most threatened wetlands along the Connecticut coast on Long Island Sound. And today, those of us in Connecticut and the Northeast can still continue to enjoy the beauty of these fragile but important areas—thanks to Stew.

Stew's compassion and dedication created a lasting legacy. But his most unique quality, in my opinion, was his love of all people. He was gifted in human understanding and compassionate in his words and in his actions. Stew demonstrated this remarkable ability here in Congress and back home in Connecticut, and I feel very lucky and privileged to have had the opportunity to serve with Stewart McKinney during my tenure in Congress. He was a great man and a great American.

Finally, let me thank Mr. SHAYS, for setting up this special order to honor the life and memory of his predecessor Stewart McKinney.

Mr. GILMAN. Mr. Speaker, I join in thanking our colleague the gentleman from Connecticut [Mr. SHAYS] for his consideration in reserving time for this tribute to our late colleague.

I remember Stew McKinney well, and find it hard to believe that 10 years have transpired since we lost him. Stew was an outstanding leader, a far-sighted legislator, and a gentleman in the truest sense of the word.

Stew McKinney is so well remembered today because so many of the causes he championed are causes which are still important to us today. He recognized the problem of homelessness long before we realized that this problem was touching virtually every community in the United States and much of the housing legislation which was subsequently enacted into law bears his indelible stamp. Stew McKinney was warning us all in this Chamber of the epidemic of AIDs long before it became fashionable to do so and long before the bulk of us realized that this health threat would touch all facets of our society.

As a Member representing a district in southeastern New York, I had the opportunity to work closely with Stew regarding the future of several railines which cross the State border into Stew's Connecticut district. I was always impressed with Stew's attitude of "what is best for all the people" as opposed to the all too common attitude of "what is best for my own district" only.

The world has been a lesser place for 10 years due to the loss of Congressman Stewart McKinney. Let us all resolve to emulate his gentlemanly demeanor in all of our endeavors, and let us resolve to rededicate this Chamber to the standards of excellence which he established during his long, distinguished career in this Chamber.

GENERAL LEAVE

Mr. SHAYS. Mr. Speaker, I ask unanimous consent that all Members may

have 5 legislative days within which to revise and extend their remarks and include extraneous material on the subject of my special order.

The SPEAKER pro tempore (Mr. GILCHREST). Is there objection to the request of the gentleman from Connecticut?

There was no objection.

TAX FREEDOM DAY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. PAPPAS] is recognized for 5 minutes.

Mr. PAPPAS. Mr. Speaker, I rise today to discuss a very important day that occurs annually and will occur this Friday. The day that I am referring to is Tax Freedom Day. This is the day in which the average American worker will finally stop working for Uncle Sam. This year Tax Freedom Day is May 9. That is 1 day later than last year; 1 more day that the American worker works for the Government.

For the first 128 days of this year, every day that people in America have gone to work, they have only been working for Government. That is just wrong. For those of us who live in New Jersey, Tax Freedom Day will come on May 11, again 1 day later than last year. While the day that we pay our taxes, April 15, never changes, the number of days that we must work to pay those taxes has increasingly grown later into the year.

In 1993, Tax Freedom Day was May 2, 122 days into the year. On average, the American worker will spend 2 hours and 49 minutes of each 8-hour workday to pay their taxes, both Federal and State. That is more than the same worker would spend on clothes, 20 minutes, and housing and household maintenance, 1 hour and 20 minutes, transportation, 34 minutes, health and medical costs, 59 minutes. Somehow, that just does not sound right, and it does not sound like we have our priorities straight.

Day after day we discuss and debate proposals to help improve the quality of life for America's families, but how can we expect families to save, to pay for a child's education, to buy health insurance or so many other things when government continues to take and take more and more each year. More than anything else, what we need to give back to the American people is their time and their money.

Just tonight, many of our colleagues spoke about the problem of juvenile crime, a very important issue for so many communities and families. How can we truly claim to live in a free society when the very freedom that we love to talk about is not available until May 9.

Since the early 1990's, Tax Freedom Day has grown later and later, and we must reverse this trend. This Congress has continued the discussion that was begun in the last Congress on giving families and individuals tax relief and

balancing the budget. That discussion must continue to move forward, and we must act this year so that the next year Tax Freedom Day is earlier in the year and not later, as has been the case.

DEATH TAX SHOULD BE PUT TO DEATH

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado [Mr. MCINNIS] is recognized for 5 minutes.

Mr. MCINNIS. Mr. Speaker, I would like to speak this evening for a few moments about the death tax. That is a tax that the U.S. Government applies to many of us, will apply to many of us, the second your heart stops beating. It is a tax which will get to us quicker than the undertaker will get to us. It is a tax on success in our country. It is a tax against the average American family in our country. It is a tax that destroys families.

In our country, 70 percent of small business will not survive a second generation. In our country, 87 percent of small business will not survive a third generation. What is a big component of this failure for small business or family farms, and homes, to go from one generation to the next generation? What is that awful, heat-seeking missile? It is the death tax administered upon average Americans in this country by the U.S. Government.

Now let us take a look at the taxes that we have in this country. We have a Federal tax, we have a State tax, we have a local tax, we have a property tax, we have a sales tax, we have an airplane ticket tax, we have a heating fuel tax, we have tax after tax after tax. But that is not enough for a government that sometimes finds it too easy to become greedy to get money out of our wallets. They have to do one more strike at us, one more strike at our hard work, one more strike at our families' ability to try and pass something on to the next generation, and it is called the death tax.

Think about it. If you have somebody that thinks that they can justify when the Government comes in and taxes you, and by the way, this is money that you have already been taxed on for the most part, a government that comes in and taxes you on your death, if you have a friend or family that thinks they can justify it, sit down and visit with them. The next time you have coffee in the morning, the next time you get together with some friends, say hey, can anybody in this group justify or figure out why the Government wants to tax you on your death, why the Government wants to take the money that you spent your entire life working for and give it to Uncle Sam instead of allowing you to pass it on to your family, and by the way, keep it in your local community? Now, do not kid yourself, this applies to the average American.

For example, a person who began faithfully contributing 10 percent of